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From:

Kevin G. Mierzwa

Date:

March 30, 2004

Our File No.:

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Your Ref. No.:

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Comments:

Attached is response to the Advisory Action dated
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Donna Kraft
(Operator)28333 TELEGRAPH ROAD, SUITE 250, SOUTHFIELD, MICHIGAN 48034
TELEPHONE: (248) 223-9500 -- FACSIMILE: (248) 223-9522